

COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA
(OMB Circular A-133, Single Audit Report)

September 30, 2013

(With Independent Auditor's Reports Thereon)

COMMUNITY ACTION OF SOUTHEAST IOWA

Burlington, Iowa

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COMMUNITY ACTION OF SOUTHEAST IOWA

Board of Directors and Organization Officials**Executive Board of Directors**

Rick Larkin	President
Linda Boshart	Vice-President
Audrey Oilar	Secretary
Theresa Howes	Treasurer

Board Members

<u>County</u>	<u>Representing Government</u>	<u>Program Participant</u>	<u>Representing Private</u>
Henry	Mark Lindeen	Audrey Oilar	Linda Boshart
Louisa	Chris Ball		Mary Boysen
Des Moines	Jim Cary	Melissa Agnew	Susan Diehl
Lee	Rick Larkin	Kelly Lovell	Theresa Howes

Organization Officials

Sharon Ford	Executive Director
Sandra Gerst	Fiscal Officer
Sheri Lewis	Executive Assistant
Dennis Ostrander	Neighborhood Center Director/Equal Opportunity Officer
Marcia Munford	Head Start Director
Cheryl Flaatten	Early Child Care Director
Christine O'Brien	WIC Director
Tom Richert	Weatherization Director
Martin Distelhorst	Community Resource Director

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Community Action of Southeast Iowa
 Burlington, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action of Southeast Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2013, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action of Southeast Iowa as of September 30, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The additional supporting schedules on pages 24-49 are presented for purposes of additional analysis and are also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Report on Summarized Comparative Information

We have previously audited Community Action of Southeast Iowa's 2012 financial statements, and our report dated January 10, 2013, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2013, on our consideration of Community Action of Southeast Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 30, 2013
West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Financial Position

September 30, 2013
(With Comparative Totals for 2012)

	<u>2013</u>	<u>2012</u>
Assets		
Current Assets		
Cash	\$ 631,899	441,464
Receivables	755,956	631,084
Prepaid Expenses and Deposits	226,828	271,946
Inventories	34,557	36,672
Total Current Assets	<u>1,649,240</u>	<u>1,381,166</u>
Property and Equipment		
Land	7,550	7,550
Building and Leasehold Improvements	1,583,753	1,583,753
Vehicles and Equipment	1,422,340	1,422,885
	<u>3,013,643</u>	<u>3,014,188</u>
Less Accumulated Depreciation	2,244,848	2,102,994
Net Property and Equipment	<u>768,795</u>	<u>911,194</u>
Total Assets	<u><u>\$ 2,418,035</u></u>	<u><u>2,292,360</u></u>
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 941,066	692,800
Notes Payable - Current Portion	10,180	9,534
Owed to Grantor Agencies	98,438	90,987
Deferred Revenue	214,619	139,020
Other Current Liabilities	2,200	1,700
Total Current Liabilities	<u>1,266,503</u>	<u>934,041</u>
Mortgage Notes Payable (Net of Current Portion)	<u>115,228</u>	<u>125,408</u>
Total Liabilities	<u>1,381,731</u>	<u>1,059,449</u>
Net Assets		
Unrestricted		
Designated for Program Purposes	63,272	63,432
Invested in Property and Equipment	643,387	776,252
Undesignated	130,498	176,870
Total Unrestricted	<u>837,157</u>	<u>1,016,554</u>
Temporarily Restricted	199,147	216,357
Total Net Assets	<u>1,036,304</u>	<u>1,232,911</u>
Total Liabilities and Net Assets	<u><u>\$ 2,418,035</u></u>	<u><u>2,292,360</u></u>

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013
(With Comparative Totals for 2012)

	2013			2012
	Unrestricted	Temporarily Restricted	Total All Funds	Total All Funds
Support and Revenue				
Government Awards and Contract Revenue	\$ 12,198,764	--	12,198,764	12,764,512
Services and Project Revenue	11,367	75,092	86,459	47,963
Interest Income	2,718	632	3,350	3,036
In-Kind Donations	406,575	--	406,575	408,299
Other Support and Revenue	50,500	79,239	129,739	222,658
	<u>12,669,924</u>	<u>154,963</u>	<u>12,824,887</u>	<u>13,446,468</u>
Net Assets Released from Restriction	172,173	(172,173)	--	--
Total Support and Revenue	<u>12,842,097</u>	<u>(17,210)</u>	<u>12,824,887</u>	<u>13,446,468</u>
Expenses				
Salary and Wages	3,594,986	--	3,594,986	3,844,434
Fringe	1,532,612	--	1,532,612	1,678,305
Client Assistance	3,034,980	--	3,034,980	3,190,417
WIC Vouchers	2,532,307	--	2,532,307	2,504,050
Program Equipment and Supplies	183,349	--	183,349	207,739
Food	622,110	--	622,110	574,487
Space Cost	329,366	--	329,366	291,252
Depreciation	168,974	--	168,974	182,598
Conferences and Meetings	27,534	--	27,534	29,347
Travel	105,250	--	105,250	134,275
Training	52,957	--	52,957	80,066
Equipment Repair and Maintenance	25,073	--	25,073	22,510
Operating Supplies	90,716	--	90,716	71,941
Insurance	75,347	--	75,347	72,764
Printing and Postage	41,616	--	41,616	47,303
Telephone	66,808	--	66,808	56,908
Professional and Technical	37,472	--	37,472	33,645
Property Tax, Licenses, and Fees	16,961	--	16,961	17,751
Interest	3,006	--	3,006	3,461
Advertising	14,265	--	14,265	19,470
Dues and Subscriptions	19,112	--	19,112	9,528
Miscellaneous	40,118	--	40,118	31,837
In-Kind	406,575	--	406,575	408,299
Total Expenses	<u>13,021,494</u>	<u>--</u>	<u>13,021,494</u>	<u>13,512,387</u>
Excess (Deficiency) of Support and Revenue to Expenses	(179,397)	(17,210)	(196,607)	(65,919)
Net Assets - Beginning of Year	<u>1,016,554</u>	<u>216,357</u>	<u>1,232,911</u>	<u>1,298,830</u>
Net Assets - End of Year	<u>\$ 837,157</u>	<u>199,147</u>	<u>1,036,304</u>	<u>1,232,911</u>

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION OF SOUTHEAST IOWA

Statement of Cash Flows

Year Ended September 30, 2013
(With Comparative Totals for 2012)

	Total All Funds	
	2013	2012
Cash Flows from Operating Activities		
Excess (Deficiency) of Support and Revenue to Expenses	\$(196,607)	(65,919)
Adjustment to Reconcile Excess (Deficiency) of Support and Revenue to Expenses to Net Cash Provided by Operating Activities		
Expenses Not Requiring Expenditure of Cash		
Depreciation and Book Value of Disposed Assets	168,974	182,598
Non-Cash Addition to Property and Equipment	--	(74,130)
Changes in Asset and Liability Accounts Affecting Cash		
Receivables	(124,872)	69,271
Prepaid Expenses and Deposits	45,118	124,097
Inventories	2,115	3,385
Accounts Payable and Accrued Expenses	248,266	36,118
Owed to Grantor Agencies	7,451	--
Deferred Revenue	75,599	(197,330)
Other Current Liabilities	500	350
Net Cash Flows from Operating Activities	226,544	78,440
Cash Flows from Investing Activities		
Purchases of Property and Equipment	(26,575)	--
Cash Flows from Financing Activities		
Repayments on Term Notes Payable	(9,534)	(9,078)
Net Increase (Decrease) in Cash	190,435	69,362
Cash Balances - Beginning of Year	441,464	372,102
Cash Balances - End of Year	<u>\$ 631,899</u>	<u>441,464</u>

Supplemental Cash Flow Disclosures

The Organization is exempt from income taxes and, accordingly, no cash payments for income taxes were made.

The Organization paid \$3,022 of interest in cash during the year (\$3,478 in 2012).

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Financial Statements

September 30, 2013

1. Nature of Business and Organization

Community Action of Southeast Iowa was incorporated under the laws of the state of Iowa and is defined as a community action agency in accordance with Iowa House File 2437 under the 69th General Assembly. The Organization serves the Iowa counties of Des Moines, Henry, Lee, and Louisa.

Community Action of Southeast Iowa's purpose is to serve as an advocate of the poor and elderly on matters of public policy and to provide a broadened resource base of programs directed to the elimination of poverty.

Community Action of Southeast Iowa administers programs funded or supported by federal, state, and local government agencies. These programs are operated for the benefit of eligible participants as defined under guidelines issued by the respective granting agencies. The Organization's goal is to provide quality programming for families and individuals in need, assisting them in achieving self-sufficiency, in strengthening families, and in improving their quality of life.

2. Summary of Significant Accounting Policies

The accounting and reporting policies of Community Action of Southeast Iowa conform to accounting principles generally accepted in the United States of America. The following describes the more significant of those policies.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted revenue depending on the existence or nature of any donor restrictions. When a donor purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restriction.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications and Prior Year Summarized Financial Information

Certain reclassifications to the 2012 financial statements have been made to conform to the 2013 presentation. The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2012, from which the summarized information was derived.

Financial Instruments

The carrying amounts of cash, receivables, prepaid expenses, accounts payable, accrued expenses, deferred revenue, and other liabilities approximate their fair values due to the short-term maturities of these financial instruments.

The carrying amounts of notes payable and debt issued pursuant to the Organization's bank credit agreements approximate fair value because the interest rates on these financial instruments change with market rates.

Cash

For purposes of the Statement of Cash Flows, the Organization considers all cash in checking and savings accounts and highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Receivables

Receivables comprised primarily of reimbursements from grant award activities are reported at net realizable value. All amounts are considered collectible and accordingly, no provision for bad debts has been recorded.

Inventories

Weatherization inventories are valued at cost, which is determined primarily on the first-in, first-out basis or on the average cost basis.

Property and Equipment

Property and equipment is recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range as follows:

Buildings	20 to 30 Years
Building Improvements	5 to 15 Years
Equipment and Vehicles	5 Years

Property acquired with grant funds are charged to program expenses in accordance with grant budget guidelines and are then capitalized to the property and equipment accounts as capital additions on the Statement of Activities. The Organization follows the policy of capitalizing equipment costing over \$5,000 with a useful life expectancy of over one year.

Long-Lived Assets

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When required, impairment losses on assets are recognized based upon the fair value of the asset.

Advertising and Promotion Activities

Advertising and promotion costs are expensed as incurred on the Statement of Activities.

Revenue Recognition

Revenue from grant awards or reimbursement type contracts is recorded when expenses are incurred in conducting activities specified in those agreements. Award or contract funds received in excess of program expenses are recorded as deferred revenue. Since grant award revenues are earned when allowable expenses are incurred, the revenue is considered unrestricted.

Income Taxes

Community Action of Southeast Iowa is a private nonprofit corporation, incorporated under the statutes of the State of Iowa. The Organization is exempt from state and federal income taxes as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code, although, it would be liable for income taxes on unrelated business income that exceeded related expenses and deductions. The Organization is not considered a private foundation for income tax reporting purposes.

The Organization annually evaluates the impact of uncertain tax positions taken or expected to be taken in a tax return, which may require recognition of a liability related to those tax positions. At September 30, 2013, the Organization had no uncertain tax positions requiring recognition in the financial statements.

The Organization is no longer subject to federal and state income tax examinations by tax authorities for years ending before September 30, 2010.

Cost Allocations

Community Action of Southeast Iowa charges indirect costs to an indirect cost pool, which is distributed to individual programs based upon a rate approved by the U.S. Department of Health and Human Services. This rate is applied to each program's direct wages and benefits as a basis for distribution.

Other common costs are allocated to programs on the basis of usage or occupancy records or other methods, which represent the estimation of benefits received.

In-Kind Donations

In-kind donations for space and professional services have been recorded on the Statement of Activities in accordance with accounting principles generally accepted in the United States of America. In accordance with this, only contributions of services received that create or enhance a non-financial asset or require specialized skill by an individual possessing those skills and would typically need to be purchased, if not provided by donation, be recorded. These requirements differ from the In-kind requirements of several of the Organization's grant awards. Community Action of Southeast Iowa received other In-kind donations during the year valued at \$23,280 primarily for the Head Start and Early Head Start programs, which have not been recorded in the financial statements.

3. Concentration of Credit Risks

Community Action of Southeast Iowa received approximately 95% of its support and revenue from governmental grants and contracts. A significant reduction in the level of government participation would have a major effect on Community Action of Southeast Iowa's program activities.

Bank deposits in excess of federally insured limits (FDIC) at the year-end date totaled \$492,614. The Organization's Bank, however, participates in the State of Iowa's Sinking Fund Program which provides further security for excess public funds on deposit.

4. Functional Classification of Expenses and Principal Programs

The following is a summary of the principal programs and supporting services administered by the Organization and reflected in the Statement of Activities:

Head Start is a comprehensive development program for preschool children, primarily all of whom come from low-income families. The program's goal is to provide activities designed to assist those children with their education and training and to improve their health and well being. Early Head Start Program provides physical, cognitive, social, and emotional growth of infants and toddlers and strengthens family and community support for children and families.

Shared Vision/At Risk Child Development provides assistance to families with children for day care in each of the counties served. Families of children who are determined to be at risk are eligible through state sponsored programs and are referred by the Iowa Department of Human Services.

The Child and Adult Care Food Program provides assistance for food and nutritional needs of low-income families' children enrolled in head start centers and family day care homes and centers.

Low Income Home Energy Assistance Program (LIHEAP) provides assistance to low-income households in paying their heating costs.

Weatherization Assistance programs provide resources to use in weatherizing homes of qualifying low-income households. Weatherization includes the insulation of homes and minor structural repairs to result in more comfortable living conditions for eligible families.

Special Supplemental Food Program for Women, Infants, and Children (WIC) provides nutritional assistance to low-income women who are pregnant or have an infant or young child.

Family Development Program provides family development services to families currently enrolled in the state's Family Investment Program and are determined to be at risk of long-term welfare dependency.

Temporary Assistance for Needy Families (TANF) passes through Empowerment Areas to provide assistance to children 0-5 and their families, as well as providing child care services and training for child care providers.

Community Services Block Grant (CSBG) provides support for outreach and general administrative expenses incurred in carrying out program activities not funded by specific awards or contracts.

Expenditures by program are summarized as follows for the year ended September 30, 2013:

Head Start and Early Head Start	\$ 3,891,060
Child Development	414,140
Child Care Food Program	477,155
Low Income Home Energy Assistance	2,491,443
Weatherization Assistance	1,128,358
Women, Infants, and Children	3,216,464
Family Development	307,361
Empowerment Area Programs	279,149
Community Services Block Grant	242,564
Homeless Prevention and Assistance	57,439
Senior and Elderly Services	70,573
Embrace Iowa	10,555
2013 Flood	47,055
Project Share	85,876
Medical Assistance Program	22,889
United Way Programs	11,462
6-Plex	34,952
County Funds	41,524
Other Programs	22,142
Total Program Activities	12,852,161
Indirect, Administrative, and Property and Equipment Funds	169,333
Total Expenses	<u>\$ 13,021,494</u>

5. **Receivables**

Receivables, primarily representing funding under various grants or contracts for program expenditure reimbursements, are summarized as follows at September 30, 2013:

Due From	For	Amount
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 357,393
Iowa Department of Human Rights	Weatherization Programs	135,270
Iowa Department of Education	CACFP	59,303
Iowa Department of Public Health	WIC	114,883
Early Childhood Iowa Area Board	Empowerment Programs	14,289
Milestones Area Agency on Aging	Title IIIB Home Repair	14,303
Iowa Finance Authority	Homeless Assistance	28,022
Other	Various Other Programs and Services	32,493
		<u>\$ 755,956</u>

6. **Prepaid Expenses and Deposits**

Prepaid expenses and deposits are summarized as follows at September 30, 2013:

Prepaid Insurance	\$ 45,845
Weatherization Costs on Homes in Progress	180,983
	<u>\$ 226,828</u>

7. **Property and Equipment**

Property and equipment is summarized as follows at September 30, 2013:

	<u>Cost</u>	<u>Current Depreciation</u>	<u>Accumulated Depreciation</u>	<u>Depreciated Cost</u>
Land	\$ 7,550	--	--	7,550
Buildings and Leasehold Improvements	1,583,753	80,037	970,916	612,837
Furniture and Equipment	509,275	35,230	388,032	121,243
Vehicles	913,065	48,481	885,900	27,165
	<u>\$ 3,013,643</u>	<u>163,748</u>	<u>2,244,848</u>	<u>768,795</u>

Property and equipment costing \$2,136,253 has been acquired with funds received under various grant award agreements. These grants generally contain conditions that require the property be used in activities sponsored by the grant. At the conclusion of the grant activity, the grantors may reclaim the equipment.

8. **Accounts Payable and Accrued Expenses**

Accounts payable and accrued expenses are summarized as follows at September 30, 2013:

	<u>Amount</u>
Trade Accounts Payable	\$ 403,108
Accrued Wages	197,079
Payroll Taxes, Fringes, and Withholdings	258,783
Accrued Vacation Benefits	78,969
Accrued Interest	455
Property Taxes	2,672
	<u>\$ 941,066</u>

9. **Operating Line of Credit**

The Organization has entered into a commercial line of credit agreement with Great Western Bank in the amount of \$200,000. This line of credit, with a current interest rate of 5.25%, matures on October 5, 2013 and had an unpaid balance of \$-0- at September 30, 2013.

10. **Mortgages Payable**

Mortgages and notes payable are summarized as follows at September 30, 2013:

<u>Payable To</u>	<u>Secured Asset</u>	<u>Commitment or Original Note Amount</u>	<u>Balance 9-30-13</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
MidWestOne Bank	6-Plex 413 Franklin St. Keokuk, Iowa	\$ 91,959	\$ 34,275	5.50%	5-01-18
Iowa Department of Economic Development	6-Plex 413 Franklin St. Keokuk, Iowa	120,486	91,133	1.00%	3-31-20
			<u>\$ 125,408</u>		

The mortgage payable to MidWestOne Bank is to be repaid in monthly installments of \$713, including interest, with final payment due May 1, 2018.

The mortgage payable to Iowa Department of Economic Development is payable in annual installments beginning on March 31, 2001. The installments, including interest and principal, begin at \$2,500 and increase to \$5,000 through March 31, 2019. The final payment on the balance of the mortgage then becomes due March 31, 2020.

The repayment schedule for the above loans over the next five years is as follows at September 30, 2013:

<u>Year Ended</u>	<u>Amount</u>
September 30, 2014	\$ 10,180
September 30, 2015	10,849
September 30, 2016	11,793
September 30, 2017	12,265
September 30, 2018	8,749
Thereafter	71,572
	<u>\$ 125,408</u>

Interest expense on all mortgages for the year ended September 30, 2013, totaled \$3,006.

11. Owed to Grantor Agency

The amount owed to grantors is summarized as follows at September 30, 2013:

<u>Program</u>	<u>For</u>	<u>Amount</u>
WIC	Advance on Claim for Reimbursement	\$ 48,193
Weatherization	Inventory Advance	42,794
CACFP	Claim Adjustment	22
LiHEAP	Vendor Refunds	7,429
		<u>\$ 98,438</u>

12. Deferred Revenue

Deferred revenue is summarized as follows at September 30, 2013:

<u>Grantor</u>	<u>Program</u>	<u>Amount</u>
Iowa Department of Human Rights	Weatherization Assistance	\$ 125,069
Iowa Department of Human Rights	Community Services Block Grant	5,503
Atmos Energy	Weatherization Assistance	3,200
Iowa Department of Education	Shared Visions	80,847
		<u>\$ 214,619</u>

13. Retirement Plans

Community Action of Southeast Iowa contributes to a tax sheltered annuity 403(b) plan on behalf of its employees. The maximum contributed on behalf of each employee was 8.93% of gross wages, which is based on a match of the employee's contribution. The total contributed by the Organization during the fiscal year was \$87,489. The employee contributions totaled \$139,505.

The Organization contributes to the Iowa Public Employees Retirement System (IPERS) for certain employees, which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits, which are established by state statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information.

Plan members are required to contribute 5.95% (5.78% through June 2013) of their annual covered salary and Community Action of Southeast Iowa is required to contribute 8.93% (8.67% through June 2013) of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended September 30, 2013, was \$209,171 equal to the required contribution for the year, while the employees contributed \$139,433.

14. Operating Leases

Community Action of Southeast Iowa leases various offices and facilities for administrative and program usage. These leases expire at various dates through September 2017. Lease expense for the year ended September 30, 2013, totaled \$138,550.

The annual minimum lease obligations on existing non-cancellable leases through their remaining years are summarized as follows at September 30, 2013:

<u>Year Ended</u>	<u>Amount</u>
September 30, 2014	\$ 86,807
September 30, 2015	77,187
September 30, 2016	19,680
September 30, 2017	20,256
September 30, 2018	--
	<u>\$ 203,930</u>

15. Temporarily Restricted Net Assets

Restrictions on net assets relate to funds received from private or public sources, where the use of such funds has been restricted for a specified purpose. The following summarizes the temporarily restricted resources of the organization by fund at September 30, 2013.

<u>Program</u>	<u>Funding Source</u>	<u>Amount</u>
Project Share	Individuals	\$ 32,886
Medical Assistance Program	Great River Medical Center and Local	33,506
United Way	United Way - Ft. Madison, Henry and Louisa Co.	5,744
Fort Madison Building Fund	Individuals	8,153
Enhance Henry County Rx	Individuals	4,500
Des Moines County CAP	Individuals	55,655
Henry County CAP	Individuals	37,394
South Lee County CAP	Individuals	7,326
Louisa County Funds	Individuals	13,983
		<u>\$ 199,147</u>

16. Subsequent Events

The Organization has evaluated events and transactions occurring after September 30, 2013 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through December 30, 2013, the date the financial statements were available for issuance.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Community Action of Southeast Iowa
 Burlington, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Community Action of Southeast Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2013, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action of Southeast Iowa's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action of Southeast Iowa's internal control. Accordingly, we do not express an opinion on the effectiveness of the Community Action of Southeast Iowa's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

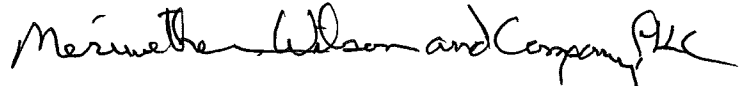
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action of Southeast Iowa's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 30, 2013
West Des Moines, Iowa

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Community Action of Southeast Iowa
 Burlington, Iowa

Report on Compliance for Each Major Federal Program

We have audited Community Action of Southeast Iowa's (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Community Action of Southeast Iowa's major federal programs for the year ended September 30, 2013. Community Action of Southeast Iowa's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action of Southeast Iowa's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action of Southeast Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action of Southeast Iowa's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action of Southeast Iowa complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

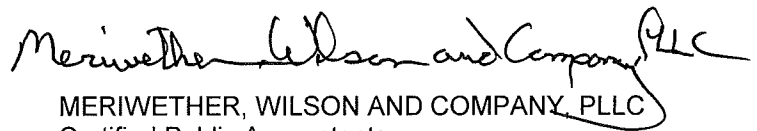
Report on Internal Control Over Compliance

Management of Community Action of Southeast Iowa is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action of Southeast Iowa's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Community Action of Southeast Iowa's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 30, 2013
West Des Moines, Iowa

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Findings and Questioned Costs

Year Ended September 30, 2013

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Community Action of Southeast Iowa.
2. Internal Control Over Financial Reporting
 - No material weaknesses were identified.
 - No significant deficiencies were reported.
3. No instances of noncompliance material to the financial statements of Community Action of Southeast Iowa were noted during the audit.
4. Internal Control Over Major Programs
 - No material weaknesses were identified.
 - No significant deficiencies were reported.
5. The auditor's report on compliance for the major federal award programs for Community Action of Southeast Iowa expresses an unmodified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with Section 510(a) of OMB Circular A-133.
7. Community Action of Southeast Iowa received major federal awards as defined by OMB A-133 during the year ended September 30, 2013. The following programs were audited as major programs:

<u>Federal Grant</u>	<u>CFDA No.</u>	<u>Expenditures</u>
Supplemental Food Program for Women, Infants, and Children	10.557	\$ 3,205,757
Child and Adult Care Food Program	10.558	687,680
Temporary Assistance for Needy Families	93.558	242,167
Low-Income Home Energy Assistance	93.568	2,842,125
		<u>\$ 6,977,729</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$330,870.
9. Community Action of Southeast Iowa qualified as a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

Summary Schedule of Prior Audit Findings

None

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2012 through September 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Health and Human Services	
Direct Awards	
Head Start	07CH6220/47
Head Start	07CH6220/48
Indirect Awards	
Passed Through Head Start Body Start National Center for Physical Development and Outdoor Play	
Head Start Body Start	E011
Total CFDA #93.600	
Passed Through Iowa Department of Human Rights	
Low Income Home Energy Assistance Program	LIHEAP-13-14
Weatherization Assistance Program	HEAP-12-14
Weatherization Assistance Program	HEAP-13-14
Total CFDA #93.568	
Community Services Block Grant	CSBG-12-14
Community Services Block Grant	CSBG-13-14
Total CFDA #93.569	
Family Development and Self-Sufficiency	FaDSS-13-14
Family Development and Self-Sufficiency	FaDSS-14-14
Passed Through Iowa Department of Human Services	
Early Childhood Iowa Area Board Des Moines/Louisa Counties - TANF	#29/58 DL CAPE
Early Childhood Iowa Area Board Des Moines/Louisa Counties - TANF	#29/58 DL CAPE
Early Childhood Iowa Area Board Des Moines/Louisa Counties - TANF	#29/58 CA CCVV
Early Childhood Iowa Area Board Des Moines/Louisa Counties - TANF	#29/58 CA CCVV
Henry/Washington Early Childhood Area Board - TANF	N/A
Henry/Washington Early Childhood Area Board - TANF	N/A
Henry/Washington Early Childhood Area Board - TANF	N/A
Henry/Washington Early Childhood Area Board - TANF	N/A
Total CFDA #93.558	
Total U.S. Department of Health and Human Services	
U.S. Department of Energy	
Indirect Awards	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance Program	DOE-12-14
Weatherization Assistance Program	DOE-13-14
Total U.S. Department of Energy and CFDA #81.042	
Department of National Security	
Direct Awards	
Emergency Food and Shelter National Board Program	29-2904-00
Emergency Food and Shelter National Board Program	29-2936-00
Emergency Food and Shelter National Board Program	29-2962-00
Total Department of National Security and CFDA #97.024	

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2012 through September 30, 2013

<u>Catalog of Federal Domestic Assistance Number</u>	<u>Period of Grant</u>	<u>Grant or Award Amount</u>	<u>Federal Expenditures</u>
93.600	09/01/12-08/31/13	\$ 3,277,707	\$ 3,023,074
93.600	09/01/13-08/31/14	3,107,727	270,931
93.600	08/09/12-09/29/12	5,000	4,957
			<u>3,298,962</u>
93.568	10/01/12-09/30/13	2,502,155	2,491,443
93.568	01/01/12-12/31/12	500,148	111,010
93.568	01/01/13-12/31/13	656,916	239,672
			<u>2,842,125</u>
93.569	10/01/11-03/31/13	281,082	68,587
93.569	10/01/12-12/31/13	263,735	173,894
			<u>242,481</u>
93.558	07/01/12-09/30/13	302,906 54% Federal	124,421
93.558	07/01/13-06/30/14	335,624 48% Federal	36,921
93.558	07/01/12-06/30/13	22,000	19,384
93.558	07/01/13-06/30/14	43,038	2,862
93.558	07/01/12-06/30/13	21,370	16,834
93.558	07/01/13-06/30/14	10,124	2,529
93.558	07/01/12-06/30/13	32,858	24,170
93.558	07/01/13-06/30/14	26,833	3,970
93.558	07/01/12-06/30/13	10,227	9,707
93.558	07/01/13-06/30/14	13,000	1,369
			<u>242,167</u>
			<u>6,625,735</u>
81.042	04/01/12-12/31/13	298,796	170,977
81.042	08/01/13-03/31/14	139,444	102,580
			<u>273,557</u>
97.024	01/01/12-12/31/12	6,968	--
97.024	01/01/12-12/31/12	2,800	--
97.024	01/01/12-12/31/12	1,009	--
			<u>--</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2012 through September 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	Grant or Award Number
U.S. Department of Agriculture	
Indirect Awards	
Passed Through Iowa Department of Education	
Child and Adult Care Food Program - Day Care Centers	29-8010
Child and Adult Care Food Program - Day Care Homes	29-8012
Child and Adult Care Food Program - Day Care Centers	29-8028
Total CFDA #10.558	
Passed Through Iowa Department of Public Health	
Special Supplemental Food Program for Women, Infants, and Children - Cash	5883A045
Special Supplemental Food Program for Women, Infants, and Children - Vouchers	5883A045
Breast Pumps	N/A
Total CFDA #10.557	
Total U.S. Department of Agriculture	
U.S. Department of Housing and Urban Development	
Indirect Awards	
Passed Through Iowa Department of Economic Development	
HOME Investment Partnership Program - Loan	98-HM-202-21
HOME Investment Partnership Program - Rent Subsidy	98-HM-202-21
Total CFDA #14.239	
Passed Through Iowa Finance Authority	
Emergency Solutions Grant Program	29001-12-2
Emergency Solutions Grant Program	N/A
Total CFDA #14.231	
Total U.S. Department of Housing and Urban Development	
Federal Older Americans Act (OAA)	
Indirect Awards	
Passed Through Southeast Iowa Area Agency on Aging, Inc. - Title III	IIIB/Home Repair-1
Passed Through Milestones Area Agency on Aging - Chore Services	N/A
Total CFDA #93.044	
Passed Through Generations Area Agency on Aging - Title V	N/A
Total Federal Older Americans Act (OAA)	
Total Federal Awards	

N/A - Not Available

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Expenditures of Federal Awards

October 1, 2012 through September 30, 2013

<u>Catalog of Federal Domestic Assistance Number</u>	<u>Period of Grant</u>	<u>Grant or Award Amount</u>	<u>Federal Expenditures</u>
10.558	10/01/12-09/30/13	N/A	211,177
10.558	10/01/12-09/30/13	N/A	431,073
10.558	10/01/12-09/30/13	N/A	45,430
			<u>687,680</u>
10.557	10/01/12-09/30/13	661,503	661,503
10.557	10/01/12-09/30/13	N/A	2,532,307
10.557	10/01/12-09/30/13	N/A	11,947
			<u>3,205,757</u>
			<u>3,893,437</u>
14.239	03/31/00-03/31/20	120,486 Loan	94,191
14.239	03/31/00-03/31/20	N/A	14,407
			<u>108,598</u>
14.231	01/01/13-12/31/13	50,000	45,894
14.231	01/01/12-12/31/12	14,500	11,454
			<u>57,348</u>
			<u>165,946</u>
93.044	07/01/12-06/30/13	38,770	24,083
93.044	07/01/13-06/30/15	34,118	14,968
			<u>39,051</u>
17.235	07/01/12-06/30/13	N/A	31,265
			<u>70,316</u>
			<u>\$ 11,028,991</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2013

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Action of Southeast Iowa and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position

September 30, 2013

	<u>Total</u>	<u>Head Start and Early Head Start</u>	<u>Shared Visions/ At Risk Child Development</u>	<u>Child and Adult Care Food Program</u>
Assets				
Current Assets				
Cash and Cash Investments	\$ 631,899	(147,931)	85,474	(4,687)
Certificates of Deposit	--	--	--	--
Receivables	755,956	381,645	6,115	34,561
Prepaid Expenses and Deposits	226,828	--	--	--
Inventories	34,557	--	--	--
Total Current Assets	<u>1,649,240</u>	<u>233,714</u>	<u>91,589</u>	<u>29,874</u>
Noncurrent Asset				
Certificates of Deposit	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Property and Equipment				
Land	7,550	--	--	--
Building and Leasehold Improvements	1,583,753	666,135	--	--
Vehicles and Equipment	<u>1,422,340</u>	<u>968,259</u>	<u>11,229</u>	<u>--</u>
	3,013,643	1,634,394	11,229	--
Less Accumulated Depreciation	<u>2,244,848</u>	<u>1,217,483</u>	<u>11,229</u>	<u>--</u>
Net Property and Equipment	<u>768,795</u>	<u>416,911</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 2,418,035</u>	<u>650,625</u>	<u>91,589</u>	<u>29,874</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable and Accrued Expenses	\$ 941,066	210,911	10,708	30,408
Owed to Grantor Agencies	98,438	--	--	--
Deferred Revenue	214,619	--	80,847	--
Other Current Liabilities	2,200	--	--	--
Notes Payable	<u>125,408</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities	<u>1,381,731</u>	<u>210,911</u>	<u>91,555</u>	<u>30,408</u>
Net Assets				
Invested in Property and Equipment	643,387	416,911	--	--
Temporarily Restricted	199,147	--	--	--
Designated for Programs	63,272	22,803	34	--
Undesignated	<u>130,498</u>	<u>--</u>	<u>--</u>	<u>(534)</u>
Total Net Assets	<u>1,036,304</u>	<u>439,714</u>	<u>34</u>	<u>(534)</u>
Total Liabilities and Net Assets	<u>\$ 2,418,035</u>	<u>650,625</u>	<u>91,589</u>	<u>29,874</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position

September 30, 2013

CACFP Centers	LIHEAP	Weatherization Assistance	Weatherization DOE - ARRA	Weatherization Utility Contracts	Iowa Electric - LIHEAP	WIC	WIC - SIRCLE Conference
(326)	169,182	37,027	--	(29,489)	(15,005)	(51,093)	491
--	--	--	--	--	--	--	--
2,886	292	102,581	--	32,689	--	114,883	--
--	--	--	--	--	--	457	--
--	--	--	--	--	--	--	--
<u>2,560</u>	<u>169,474</u>	<u>139,608</u>	<u>--</u>	<u>3,200</u>	<u>(15,005)</u>	<u>64,247</u>	<u>491</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	65,352	--
--	--	--	117,060	--	--	85,495	--
--	--	--	117,060	--	--	150,847	--
--	--	--	100,114	--	--	111,577	--
--	--	--	16,946	--	--	39,270	--
<u>2,560</u>	<u>169,474</u>	<u>139,608</u>	<u>16,946</u>	<u>3,200</u>	<u>(15,005)</u>	<u>103,517</u>	<u>491</u>
2,538	163,577	14,539	--	--	--	14,178	--
22	7,429	--	--	--	--	48,193	--
--	--	125,069	--	3,200	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
<u>2,560</u>	<u>171,006</u>	<u>139,608</u>	<u>--</u>	<u>3,200</u>	<u>--</u>	<u>62,371</u>	<u>--</u>
--	--	--	16,946	--	--	39,270	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	1,876	491
--	(1,532)	--	--	--	(15,005)	--	--
--	(1,532)	--	16,946	--	(15,005)	41,146	491
<u>2,560</u>	<u>169,474</u>	<u>139,608</u>	<u>16,946</u>	<u>3,200</u>	<u>(15,005)</u>	<u>103,517</u>	<u>491</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2013

	Family Development FaDSS	Early Childhood Iowa Area Board Des Moines/ Louisa Counties	Henry/ Washington Early Childhood Area Board	Children First Board
Assets				
Current Assets				
Cash and Cash Investments	\$ (1,906)	(8,161)	(2,564)	(5,243)
Certificates of Deposit	--	--	--	--
Receivables	8,967	14,291	2,696	8,007
Prepaid Expenses and Deposits	--	--	--	--
Inventories	--	--	--	--
Total Current Assets	<u>7,061</u>	<u>6,130</u>	<u>132</u>	<u>2,764</u>
Noncurrent Asset				
Certificates of Deposit	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Property and Equipment				
Land	--	--	--	--
Building and Leasehold Improvements	--	--	--	--
Vehicles and Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Less Accumulated Depreciation	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Property and Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 7,061</u>	<u>6,130</u>	<u>132</u>	<u>2,764</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable and Accrued Expenses	\$ 5,305	6,130	132	2,764
Owed to Grantor Agencies	--	--	--	--
Deferred Revenue	--	--	--	--
Other Current Liabilities	--	--	--	--
Notes Payable	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities	<u>5,305</u>	<u>6,130</u>	<u>132</u>	<u>2,764</u>
Net Assets				
Invested in Property and Equipment	--	--	--	--
Temporarily Restricted	--	--	--	--
Designated for Programs	1,756	--	--	--
Undesignated	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Net Assets	<u>1,756</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities and Net Assets	<u>\$ 7,061</u>	<u>6,130</u>	<u>132</u>	<u>2,764</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2013

Community Services Block Grant	Homeless Assistance	Child Care Resource and Referral	Day of the Child	Eldercare Home Repair	Chore Services	2013 Flood	Project Share	Medical Assistance Program
13,915	(27,097)	(782)	132	16,867	(11,795)	(3,818)	32,886	33,935
--	--	--	--	--	--	--	--	--
--	28,022	200	--	--	14,303	3,818	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>13,915</u>	<u>925</u>	<u>(582)</u>	<u>132</u>	<u>16,867</u>	<u>2,508</u>	<u>--</u>	<u>32,886</u>	<u>33,935</u>
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
7,079	--	--	--	--	--	--	--	--
7,022	--	--	--	--	--	--	--	--
<u>14,101</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>13,924</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>177</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>14,092</u>	<u>925</u>	<u>(582)</u>	<u>132</u>	<u>16,867</u>	<u>2,508</u>	<u>--</u>	<u>32,886</u>	<u>33,935</u>
4,045	925	95	--	--	2,508	--	--	429
--	--	--	--	--	--	--	--	--
5,503	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
<u>9,548</u>	<u>925</u>	<u>95</u>	<u>--</u>	<u>--</u>	<u>2,508</u>	<u>--</u>	<u>--</u>	<u>429</u>
177	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	32,886	33,506
4,367	--	--	132	16,867	--	--	--	--
--	--	(677)	--	--	--	--	--	--
<u>4,544</u>	<u>--</u>	<u>(677)</u>	<u>132</u>	<u>16,867</u>	<u>--</u>	<u>--</u>	<u>32,886</u>	<u>33,506</u>
<u>14,092</u>	<u>925</u>	<u>(582)</u>	<u>132</u>	<u>16,867</u>	<u>2,508</u>	<u>--</u>	<u>32,886</u>	<u>33,935</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2013

	Ft. Madison/ Henry and Louisa Co. United Way	Public Relations	6-Plex	SEIRPC	Consultec CMPFE Title XIX
Assets					
Current Assets					
Cash and Cash Investments	\$ 6,331	6,443	(116,883)	--	8,585
Certificates of Deposit	--	--	--	--	--
Receivables	--	--	--	--	--
Prepaid Expenses and Deposits	--	--	--	--	--
Inventories	--	--	--	--	--
Total Current Assets	<u>6,331</u>	<u>6,443</u>	<u>(116,883)</u>	<u>--</u>	<u>8,585</u>
Noncurrent Asset					
Certificates of Deposit	--	--	--	--	--
Property and Equipment					
Land	--	--	7,550	--	--
Building and Leasehold Improvements	--	--	232,885	--	--
Vehicles and Equipment	--	--	--	1,620	--
	--	--	240,435	1,620	--
Less Accumulated Depreciation	--	--	145,138	1,620	--
Net Property and Equipment	<u>--</u>	<u>--</u>	<u>95,297</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 6,331</u>	<u>6,443</u>	<u>(21,586)</u>	<u>--</u>	<u>8,585</u>
Liabilities and Net Assets					
Liabilities					
Accounts Payable and Accrued Expenses	\$ 587	46	3,660	--	36
Owed to Grantor Agencies	--	--	--	--	--
Deferred Revenue	--	--	--	--	--
Other Current Liabilities	--	--	2,200	--	--
Notes Payable	--	--	125,408	--	--
Total Liabilities	<u>587</u>	<u>46</u>	<u>131,268</u>	<u>--</u>	<u>36</u>
Net Assets					
Invested in Property and Equipment	--	--	(30,111)	--	--
Temporarily Restricted	5,744	--	--	--	--
Designated for Programs	--	6,397	--	--	8,549
Undesignated	--	--	(122,743)	--	--
Total Net Assets	<u>5,744</u>	<u>6,397</u>	<u>(152,854)</u>	<u>--</u>	<u>8,549</u>
Total Liabilities and Net Assets	<u>\$ 6,331</u>	<u>6,443</u>	<u>(21,586)</u>	<u>--</u>	<u>8,585</u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2013

SHARE	Fort Madison Building Fund	Enhance Henry County Rx	Des Moines County CAP	Henry County CAP	South Lee County CAP	Louisa County Funds	Weatherization Inventory/WIP Cost Pools
(7)	8,153	4,630	59,110	37,830	7,525	14,209	(213,871)
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	180,983
--	--	--	--	--	--	--	34,557
(7)	8,153	4,630	59,110	37,830	7,525	14,209	1,669
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	12,116
--	--	--	--	--	--	--	194,412
--	--	--	--	--	--	--	206,528
--	--	--	--	--	--	--	205,097
--	--	--	--	--	--	--	1,431
(7)	8,153	4,630	59,110	37,830	7,525	14,209	3,100
--	--	130	3,455	436	199	226	26,726
--	--	--	--	--	--	--	42,794
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	130	3,455	436	199	226	69,520
--	--	--	--	--	--	--	1,431
--	8,153	4,500	55,655	37,394	7,326	13,983	--
--	--	--	--	--	--	--	--
(7)	--	--	--	--	--	--	(67,851)
(7)	8,153	4,500	55,655	37,394	7,326	13,983	(66,420)
(7)	8,153	4,630	59,110	37,830	7,525	14,209	3,100

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Financial Position - Continued

September 30, 2013

	<u>Payroll Clearing</u>	<u>Indirect and Administrative</u>
Assets		
Current Assets		
Cash and Cash Investments	\$ 295,140	434,692
Certificates of Deposit	--	--
Receivables	--	--
Prepaid Expenses and Deposits	44,297	1,091
Inventories	--	--
Total Current Assets	<u>339,437</u>	<u>435,783</u>
Noncurrent Asset		
Certificates of Deposit	<u>--</u>	<u>--</u>
Property and Equipment		
Land	--	--
Building and Leasehold Improvements	--	600,186
Vehicles and Equipment	--	37,243
	<u>--</u>	<u>637,429</u>
Less Accumulated Depreciation	--	438,666
Net Property and Equipment	<u>--</u>	<u>198,763</u>
Total Assets	<u>\$ 339,437</u>	<u>634,546</u>
Liabilities and Net Assets		
Liabilities		
Accounts Payable and Accrued Expenses	\$ 338,607	97,766
Owed to Grantor Agencies	--	--
Deferred Revenue	--	--
Other Current Liabilities	--	--
Notes Payable	--	--
Total Liabilities	<u>338,607</u>	<u>97,766</u>
Net Assets		
Invested in Property and Equipment	--	198,763
Temporarily Restricted	--	--
Designated for Programs	--	--
Undesignated	830	338,017
Total Net Assets	<u>830</u>	<u>536,780</u>
Total Liabilities and Net Assets	<u>\$ 339,437</u>	<u>634,546</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2013

	Total	Eliminations for GAAP Based Financial Statements	Total Before Eliminations
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ 4,045,103	48,259	3,996,844
U.S. Department of Health and Human Services	3,294,005	--	3,294,005
Head Start Body Start National Center	4,957	--	4,957
Iowa Department of Education	1,101,820	--	1,101,820
Iowa Department of Public Health	673,450	--	673,450
IDPH - Non-Cash Food Vouchers	2,532,307	--	2,532,307
Iowa Department of Economic Development	14,407	--	14,407
Iowa Department of Agriculture	1,534	--	1,534
Iowa Finance Authority	57,348	--	57,348
Area Agency on Aging	70,316	--	70,316
Utility Companies	66,758	--	66,758
Iowa Community Action Association	57,610	--	57,610
Empowerment Areas	279,149	--	279,149
Services and Project Revenue	86,459	--	86,459
Interest Income	3,350	--	3,350
Internal Program Support and Cost Pool Reimbursement	--	(650,512)	650,512
In-Kind Donations	406,575	(388,970)	795,545
Other Revenue	129,739	--	129,739
Total Support and Revenue	12,824,887	(991,223)	13,816,110
Expenses	13,021,494	(1,017,799)	14,039,293
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	(196,607)	26,576	(223,183)
Capital Additions - Awards Received for Capital Expenditures	--	(26,576)	26,576
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	(196,607)	--	(196,607)
Transfers	--	--	--
Net Assets - Beginning of Year	1,232,911	--	1,232,911
Net Assets - End of Year	\$ 1,036,304	--	1,036,304

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities

Year Ended September 30, 2013

Head Start and Early Head Start	Head Start Body Start	Shared Visions/ At Risk Child Development	Child and Adult Care Food Program	CACFP Centers	LIHEAP	Weatherization Assistance	Weatherization Utility Contracts
--	--	--	--	--	2,491,443	624,239	379,612
3,294,005	--	--	--	--	--	--	--
--	4,957	--	--	--	--	--	--
211,177	--	414,140	431,073	45,430	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	63,842
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
795,545	--	--	--	--	--	--	--
203	--	--	--	--	--	--	--
4,300,930	4,957	414,140	431,073	45,430	2,491,443	624,239	443,454
4,301,649	4,957	414,140	431,725	45,430	2,491,443	624,239	443,454
(719)	--	--	(652)	--	--	--	--
--	--	--	--	--	--	--	--
(719)	--	--	(652)	--	--	--	--
--	--	--	--	--	--	--	--
23,522	--	34	118	--	(1,532)	--	--
22,803	--	34	(534)	--	(1,532)	--	--

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2013

	Iowa Electric - LIHEAP	WIC	WIC - SIRCLE Conference
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ --	--	--
U.S. Department of Health and Human Services	--	--	--
Head Start Body Start National Center	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	--	673,450	--
IDPH - Non-Cash Food Vouchers	--	2,532,307	--
Iowa Department of Economic Development	--	--	--
Iowa Department of Agriculture	--	1,534	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	2,916	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	--	--
Interest Income	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	37	8,125
Total Support and Revenue	<u>2,916</u>	<u>3,207,328</u>	<u>8,125</u>
Expenses	<u>--</u>	<u>3,206,833</u>	<u>9,631</u>
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	2,916	495	(1,506)
Capital Additions - Awards Received for Capital Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	2,916	495	(1,506)
Transfers	--	--	--
Net Assets - Beginning of Year	<u>(17,921)</u>	<u>1,381</u>	<u>1,997</u>
Net Assets - End of Year	<u><u>\$(15,005)</u></u>	<u><u>1,876</u></u>	<u><u>491</u></u>

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2013

Family Development FaDSS	Early Childhood Iowa Area Board Des Moines/ Louisa Counties	Henry/ Washington Early Childhood Area Board	Children First Board	Community Services Block Grant	Homeless Assistance	Child Care Resource and Referral	Day of the Child
307,328	--	--	--	242,481	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	57,348	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	170,246	39,216	69,687	--	--	--	--
--	--	--	--	4,450	91	--	832
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	3,219	--
307,328	170,246	39,216	69,687	246,931	57,439	3,219	832
307,361	170,246	39,216	69,687	242,564	57,439	6,654	700
(33)	--	--	--	4,367	--	(3,435)	132
--	--	--	--	--	--	--	--
(33)	--	--	--	4,367	--	(3,435)	132
--	--	--	--	--	--	--	--
1,789	--	--	--	--	--	2,758	--
1,756	--	--	--	4,367	--	(677)	132

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2013

	Senior Employment	Eldercare Home Repair	Chore Services	Embrace Iowa
Support and Revenue				
Government Awards and Contract Revenue				
Iowa Department of Human Rights	\$ --	--	--	--
U.S. Department of Health and Human Services	--	--	--	--
Head Start Body Start National Center	--	--	--	--
Iowa Department of Education	--	--	--	--
Iowa Department of Public Health	--	--	--	--
IDPH - Non-Cash Food Vouchers	--	--	--	--
Iowa Department of Economic Development	--	--	--	--
Iowa Department of Agriculture	--	--	--	--
Iowa Finance Authority	--	--	--	--
Area Agency on Aging	31,265	24,083	14,968	--
Utility Companies	--	--	--	--
Iowa Community Action Association	--	--	--	10,555
Empowerment Areas	--	--	--	--
Services and Project Revenue	--	--	--	--
Interest Income	--	--	--	--
Internal Program Support and Cost Pool Reimbursement	--	--	--	--
In-Kind Donations	--	--	--	--
Other Revenue	--	435	--	--
Total Support and Revenue	31,265	24,518	14,968	10,555
Expenses	31,265	24,340	14,968	10,555
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	--	178	--	--
Capital Additions - Awards Received for Capital Expenditures	--	--	--	--
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	--	178	--	--
Transfers	--	--	--	--
Net Assets - Beginning of Year	--	16,689	--	--
Net Assets - End of Year	\$ --	16,867	--	--

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2013

2013 Flood	Project Share	Medical Assistance Program	Ft. Madison/ Henry and Louisa Co. United Way	Public Relations	6-Plex	Consultec CMPFE Title XIX	SHARE	Fort Madison Building Fund
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	14,407	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
47,055	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	75,092	--	--	653	5,598	(257)	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
--	294	26,000	12,373	5,462	1,748	--	10,215	--
47,055	75,386	26,000	12,373	6,115	21,753	(257)	10,215	--
47,055	85,876	22,889	11,462	3,696	34,952	1,138	9,747	--
--	--	--	--	--	--	--	--	--
--	(10,490)	3,111	911	2,419	(13,199)	(1,395)	468	--
--	--	--	--	--	--	--	--	--
--	(10,490)	3,111	911	2,419	(13,199)	(1,395)	468	--
--	--	--	--	--	--	--	--	--
--	43,376	30,395	4,833	3,978	(139,655)	9,944	(475)	8,153
--	32,886	33,506	5,744	6,397	(152,854)	8,549	(7)	8,153

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2013

	Enhance Henry County Rx	Des Moines County CAP	Henry County CAP
Support and Revenue			
Government Awards and Contract Revenue			
Iowa Department of Human Rights	\$ --	--	--
U.S. Department of Health and Human Services	--	--	--
Head Start Body Start National Center	--	--	--
Iowa Department of Education	--	--	--
Iowa Department of Public Health	--	--	--
IDPH - Non-Cash Food Vouchers	--	--	--
Iowa Department of Economic Development	--	--	--
Iowa Department of Agriculture	--	--	--
Iowa Finance Authority	--	--	--
Area Agency on Aging	--	--	--
Utility Companies	--	--	--
Iowa Community Action Association	--	--	--
Empowerment Areas	--	--	--
Services and Project Revenue	--	--	--
Interest Income	--	328	195
Internal Program Support and Cost Pool Reimbursement	--	--	--
In-Kind Donations	--	--	--
Other Revenue	--	10,918	12,592
Total Support and Revenue	--	11,246	12,787
Expenses	207	24,580	13,736
Excess (Deficiency) of Support and Revenue over Expenses Before Capital Additions	(207)	(13,334)	(949)
Capital Additions - Awards Received for Capital Expenditures	--	--	--
Excess (Deficiency) of Support and Revenue over Expenses After Capital Additions	(207)	(13,334)	(949)
Transfers	--	--	--
Net Assets - Beginning of Year	4,707	68,989	38,343
Net Assets - End of Year	\$ 4,500	55,655	37,394

COMMUNITY ACTION OF SOUTHEAST IOWA

Combining Statement of Activities - Continued

Year Ended September 30, 2013

<u>South Lee County CAP</u>	<u>Louisa County Funds</u>	<u>Weatherization Inventory/WIP Cost Pools</u>	<u>Weatherization Proprietary</u>	<u>Payroll Clearing</u>	<u>Indirect and Administrative</u>	<u>Property and Equipment</u>
--	--	(48,259)	--	--	--	--
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39	70	--	--	15	2,703	--
--	--	--	--	--	650,512	--
--	--	--	--	--	--	--
<u>1,631</u>	<u>5,216</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>31,271</u>	<u>--</u>
<u>1,670</u>	<u>5,286</u>	<u>(48,259)</u>	<u>--</u>	<u>15</u>	<u>684,486</u>	<u>--</u>
<u>1,791</u>	<u>1,417</u>	<u>10,709</u>	<u>1,697</u>	<u>350</u>	<u>662,633</u>	<u>156,862</u>
(121)	3,869	(58,968)	(1,697)	(335)	21,853	(156,862)
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>26,576</u>
(121)	3,869	(58,968)	(1,697)	(335)	21,853	(130,286)
--	--	--	--	--	--	--
<u>7,447</u>	<u>10,114</u>	<u>(8,883)</u>	<u>1,697</u>	<u>1,165</u>	<u>316,164</u>	<u>803,784</u>
<u>7,326</u>	<u>13,983</u>	<u>(67,851)</u>	<u>--</u>	<u>830</u>	<u>338,017</u>	<u>673,498</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
U.S. Department of Health and Human Services

Schedule of Revenue and Expenses Compared to Budget

Head Start Grant No. 07CH6220/47

(Contract Period 9/1/12 - 8/31/13)

		Actual Revenue/Expenses		
	Approved Budget	Total	10/01/12 - 8/31/13	9/01/12 - 9/30/12
Revenue				
U.S. Department of Health and Human Services	\$ 3,277,707	3,277,707	3,023,074	254,633
USDA/Iowa Department of Education - Food Reimbursement	--	214,145	189,544	24,601
Grantee's Share - In-Kind	819,427	819,427	744,484	74,943
Other Non-Federal Revenue	--	203	203	--
Total Revenue	<u>\$ 4,097,134</u>	<u>4,311,482</u>	<u>3,957,305</u>	<u>354,177</u>
Expenses				
Grantor's Share				
Personnel	\$ 1,709,832	1,668,486	1,540,883	127,603
Fringe Benefits	737,010	711,026	653,542	57,484
Travel	18,405	12,361	10,967	1,394
Supplies	80,099	137,841	133,131	4,710
Other	387,992	412,482	375,137	37,345
Indirect	344,369	335,511	309,414	26,097
Total Grantor's Share	<u>3,277,707</u>	<u>3,277,707</u>	<u>3,023,074</u>	<u>254,633</u>
Program Expenses Not Charged to Grant	--	922	922	--
Food Expenses - Child and Adult Care Food Program	--	214,145	189,544	24,601
Grantee's Share - In-Kind Donations	<u>819,427</u>	<u>819,427</u>	<u>744,484</u>	<u>74,943</u>
Total Expenses	<u>\$ 4,097,134</u>	<u>4,312,201</u>	<u>3,958,024</u>	<u>354,177</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
U.S. Department of Health and Human Services

Schedule of Revenue and Expenses Compared to Budget

Head Start Grant No. 07CH6220/48

(Contract Period 9/1/13 - 8/31/14)

	Approved Budget	Actual Revenue/Expenses 9/01/13 - 9/30/13
Revenue		
U.S. Department of Health and Human Services	\$ 3,107,727	270,931
USDA/Iowa Department of Education - Food Reimbursement	--	21,633
Grantee's Contribution - In-Kind	776,932	51,061
Other Non-Federal Revenue	--	--
Total Revenue	<u>\$ 3,884,659</u>	<u>343,625</u>
Expenses		
Grantor's Share		
Personnel	\$ 1,643,295	141,462
Fringe Benefits	720,484	61,131
Travel	16,965	2,464
Supplies	72,719	6,640
Other	321,493	30,668
Indirect	332,771	28,566
Total Grantor's Share	<u>3,107,727</u>	<u>270,931</u>
Program Expenses Not Charged to Grant	--	--
Food Expenses - Child and Adult Care Food Program	--	21,633
Grantee's Share - In-Kind Donations	<u>776,932</u>	<u>51,061</u>
Total Expenses	<u>\$ 3,884,659</u>	<u>343,625</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Low Income Home Energy Assistance Program

Contract No. LIHEAP-13-14

(Contract Period 10/1/12 - 9/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/12 - 9/30/13</u>
Assistance Awards		
Regular Assistance	\$ 1,998,344	1,994,873
Energy Crisis Intervention Payments	110,946	103,705
Client Services - Assessment and Resolution	30,961	30,961
Summer Deliverable Fuel Payments	155,493	155,493
Administration	<u>206,411</u>	<u>206,411</u>
Total	<u>\$ 2,502,155</u>	<u>2,491,443</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Public Health

Schedule of Expenses Compared to Budget

Special Supplemental Food Program for Women, Infants, and Children

Contract No. 5883AO45
(Contract Period 10/1/12 - 9/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/12 - 9/30/13</u>
Salaries and Fringe	\$ 509,600	508,946
Other	80,049	80,796
Indirect	<u>71,854</u>	<u>71,761</u>
Total Cash Expenses	<u>\$ 661,503</u>	661,503
Non-Cash Food Vouchers		<u>2,532,307</u>
Total Federal Cost		3,193,810
Breast Pump Expenses		11,947
Non-Grant Expenses		<u>1,076</u>
Total Program Expenses		<u>\$ 3,206,833</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

**Family Development and Self-Sufficiency
Demonstration Grants**

Contract No. FaDSS 14-14
(Contract Period 7/1/13 - 6/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 7/01/13 - 9/30/13</u>
Administrative	\$ 36,240	8,064
Salaries	167,090	36,711
Benefits	89,933	20,480
Travel	18,000	4,737
Space/Utilities	8,000	1,444
Other	16,361	5,482
 Total Grant Expenses	 335,624	 76,918
 Non-Grant Third Party Expense	 --	 --
 Total	 <u>\$ 335,624</u>	 <u>76,918</u>

Contract No. FaDSS 13-14
(Contract Period 7/1/12 - 9/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/12 - 9/30/13</u>	<u>7/01/12 - 9/30/12</u>
Administrative	\$ 33,466	33,824	25,739	8,085
Salaries	154,750	154,404	117,274	37,130
Benefits	82,604	85,486	65,273	20,213
Travel	15,000	13,037	9,748	3,289
Space/Utilities	7,000	6,516	4,771	1,745
Other	10,086	9,639	7,605	2,034
3rd Party Payments	--	--	--	--
 Total Grant Expenses	 302,906	 302,906	 230,410	 72,496
 Non-Grant Third Party Expense	 --	 33	 33	 --
 Total	 <u>\$ 302,906</u>	 <u>302,939</u>	 <u>230,443</u>	 <u>72,496</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. DOE-13-14
(Contract Period 8/1/13 - 3/31/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 8/01/13 - 9/30/13</u>
Administration	\$ 15,175	11,162
Health and Safety	24,854	23,450
Support	32,185	39,782
Labor	33,615	24,521
Materials	<u>33,615</u>	<u>3,665</u>
Total	<u>\$ 139,444</u>	<u>102,580</u>

Contract No. DOE-12-14
(Contract Period 4/1/12 - 12/31/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/12 - 9/30/13</u>	<u>4/01/12 - 9/30/12</u>
Administration	\$ 14,940	14,940	8,553	6,387
Health and Safety	56,771	49,539	34,126	15,413
Support	71,711	139,602	77,280	62,322
Labor	77,687	75,135	41,344	33,791
Materials	<u>77,687</u>	<u>19,580</u>	<u>9,674</u>	<u>9,906</u>
Total	<u>\$ 298,796</u>	<u>298,796</u>	<u>170,977</u>	<u>127,819</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. HEAP 13-14
(Contract Period 1/1/13 - 12/31/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/13 - 9/30/13</u>
Administration	\$ 34,184	13,075
Health and Safety	118,875	66,308
Support	153,881	76,258
Labor	159,988	62,295
Materials	159,988	21,736
Equipment/Training	30,000	--
Total	<u>\$ 656,916</u>	<u>239,672</u>

Contract No. HEAP 12-14
(Contract Period 1/1/12 - 12/31/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/12 - 12/31/12</u>	<u>1/01/12 - 9/30/12</u>
Administration	\$ 25,055	12,722	5,917	6,805
Health and Safety	89,019	116,475	22,854	93,621
Support	113,228	71,132	44,968	26,164
Labor	121,423	28,555	28,270	285
Materials	121,423	9,797	9,001	796
Equipment/Training	30,000	--	--	--
Total	<u>\$ 500,148</u>	<u>238,681</u>	<u>111,010</u>	<u>127,671</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Revenue and Expenses Compared to Budget

Weatherization Assistance Programs

Contract No. MEC-13-14
(Contract Period 1/1/13 - 12/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/13 - 9/30/13</u>
Administration	\$ 1,806	323
Support	3,613	646
Labor	15,355	3,483
Materials	15,355	2,008
Total	<u>\$ 36,129</u>	<u>6,460</u>

Contract No. MEC-12-14
(Contract Period 1/1/12 - 12/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/12 - 12/30/12</u>	<u>1/01/12 - 9/30/12</u>
Administration	\$ 713	1,192	716	476
Support	1,429	951	--	951
Labor	6,072	6,747	2,307	4,440
Materials	6,072	5,396	1,754	3,642
Total	<u>\$ 14,286</u>	<u>14,286</u>	<u>4,777</u>	<u>9,509</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Revenue and Expenses Compared to Budget**Weatherization Assistance Programs**

Contract No. IPL-13-14
(Contract Period 1/1/13 - 12/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/13 - 9/30/13</u>
Administration	\$ 14,861	11,664
Support	29,722	16,540
Labor	126,317	94,299
Materials	126,317	65,525
Total	<u>\$ 297,217</u>	<u>188,028</u>

Contract No. IPL-12-14
(Contract Period 1/1/12 - 12/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/12 - 12/30/12</u>	<u>1/01/12 - 9/30/12</u>
Administration	\$ 14,861	36,873	27,052	9,821
Support	29,722	7,710	--	7,710
Labor	126,317	148,992	88,785	60,207
Materials	126,317	103,642	64,510	39,132
Total	<u>\$ 297,217</u>	<u>297,217</u>	<u>180,347</u>	<u>116,870</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA
Iowa Department of Human Rights

Schedule of Expenses Compared to Budget

Community Services Block Grant

Contract No. CSBG-13-14
(Contract Period 10/1/12 - 12/31/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/12 - 9/30/13</u>
Grant Expenses		
Personnel	\$ 192,729	121,160
Travel	6,000	4,701
Space	22,590	16,816
Equipment Maintenance	400	--
Other Costs	14,842	9,725
Indirect Costs	27,174	21,492
Total Grant Expenses	<u>\$ 263,735</u>	173,894
Other Expenses Not Reimbursed by Grant		35
Total		<u>173,929</u>

Contract No. CSBG-12-14
(Contract Period 10/1/11 - 3/31/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenditures</u>		
		<u>Total</u>	<u>10/01/12 - 3/31/13</u>	<u>10/01/11 - 9/30/12</u>
Grant Expenses				
Personnel	\$ 207,938	204,848	45,329	159,519
Travel	6,000	6,600	1,678	4,922
Space	22,583	24,425	8,300	16,125
Equipment Maintenance	400	--	--	--
Other Costs	14,842	16,326	6,889	9,437
Indirect Costs	29,319	28,883	6,391	22,492
Total Grant Expenses	<u>\$ 281,082</u>	281,082	68,587	212,495
Other Expenses Not Reimbursed by Grant		48	48	--
Total		<u>281,130</u>	<u>68,635</u>	<u>212,495</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF SOUTHEAST IOWA

Schedule of Activities**Indirect Cost Pool and Other Administrative**

October 1, 2012 through September 30, 2013

	<u>Total</u>	<u>Indirect Cost Pool</u>	<u>Other Administrative</u>
Revenue			
Reimbursements from Programs	\$ 639,234	639,234	--
Interest Income	2,703	--	2,703
Property Use Charges	11,278	--	11,278
Other	31,271	--	31,271
Total Revenue	<u>684,486</u>	<u>639,234</u>	<u>45,252</u>
Expenses			
Salaries and Wages	385,695	385,695	--
Benefits and Payroll Taxes	138,082	138,082	--
Workmen's Compensation	1,831	1,831	--
Audit	37,036	37,036	--
Training and Meetings	6,555	6,555	--
Travel and Per Diem	8,543	8,543	--
Space and Utilities	16,852	16,852	--
Pest Control	37	37	--
Telephone	9,184	9,184	--
Office Supplies	11,510	11,510	--
Postage	2,076	2,076	--
Advertising	4,841	4,841	--
Professional/Technical	436	436	--
Liability Insurance and Bonding	9,576	9,576	--
Membership/Subscriptions/Publications	9,122	9,122	--
Miscellaneous	21,257	432	20,825
Total Expenses	<u>662,633</u>	<u>641,808</u>	<u>20,825</u>
Excess (Deficit) of Revenue to Expenses	21,853	(2,574)	24,427
Fund Balance Transfer	--	--	--
Net Assets - Beginning of Year	<u>316,164</u>	<u>15,392</u>	<u>300,772</u>
Net Assets - End of Year	<u>\$ 338,017</u>	<u>12,818</u>	<u>325,199</u>

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